

# Philosophy Learning And Teaching Org

Executive Director / CEO

EIN 461064993  
 WA · NTEE B99  
 FY ending 2023-12-31  
 June 9, 2026

This analysis benchmarks the total compensation of **Jana Mohr Lone, Executive Director / CEO** (\$57,500) against **every comparable organization** that fit the selection criteria — **324** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **54<sup>th</sup>** percentile of comparable organizations within the typical range

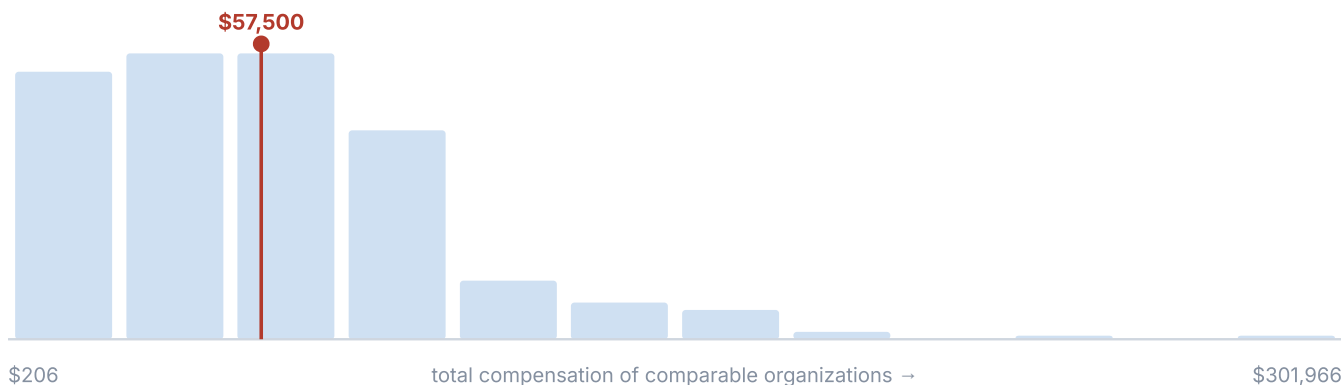
**Benchmarked executive:** Jana Mohr Lone — reported title “Executive Dir.”, a **direct title match** to the Executive Director / CEO role.

## How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (B99).
BUDGET	Total revenue between \$149,588 and \$334,900 — 0.67x to 1.50x the subject's \$223,267 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B99), nationwide + budget 0.67–1.5x revenue.

**324** organizations qualified on sector, size, and geography → **324** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$10,852	\$30,871	\$53,083	\$80,685	\$109,007	\$57,500
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## ■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to WA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">Dui Victims Center Of Kansas Inc</a>	KS	\$223,232	Executive Director (Former)	\$43,190	<b>\$50,621</b>	2024
<a href="#">Aamva Region Iii Inc</a>	VA	\$223,129	Director, Regions Iii & Iv	\$15,356	<b>\$16,561</b>	2023
<a href="#">National Shoe Travelers Association</a>	OR	\$223,771	Executive Director	\$71,262	<b>\$69,945</b>	2025
<a href="#">By Kids Inc</a>	NY	\$224,087	Board Member And Executive Director	\$86,400	<b>\$84,701</b>	2024
<a href="#">Media Network Of Waterford Covert Center</a>	MI	\$222,333	Executive Director	\$52,894	<b>\$60,980</b>	2023
<a href="#">Pittsburgh Fellows</a>	PA	\$224,270	Executive Director	\$75,000	<b>\$81,141</b>	2024
<a href="#">The Gp Foundation For</a>	MI	\$224,525	President	\$30,000	<b>\$33,593</b>	2024
<a href="#">Linking Community Now Inc</a>	FL	\$221,985	Executive Director	\$56,834	<b>\$57,923</b>	2024
<a href="#">Grand Haven Schools Foundation</a>	MI	\$224,879	Executive Dir.	\$56,774	<b>\$61,937</b>	2025
<a href="#">The Mehta Foundation Inc</a>	VA	\$225,050	President	\$280,000	<b>\$301,966</b>	2023
<a href="#">Washington Association Of Educators For Talented And Gifted</a>	WA	\$225,296	Executive Director	\$47,386	<b>\$46,027</b>	2024
<a href="#">Urban Bike Project Of Wilmington Inc</a>	DE	\$225,415	Executive Director	\$45,000	<b>\$49,215</b>	2023
<a href="#">Franklin-simpson Educational</a>	KY	\$221,006	Chairman	\$6,600	<b>\$7,693</b>	2024
<a href="#">Corner Post Media</a>	UT	\$225,664	Executive Director	\$27,840	<b>\$30,912</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">City Youth Matrix</a>	MD	\$226,278	Executive Director	\$18,000	<b>\$18,257</b>	2024
<a href="#">Noshami Institute</a>	NH	\$226,447	Executive Director	\$60,020	<b>\$61,901</b>	2023
<a href="#">Hip Hop Congress Inc</a>	CA	\$226,661	Executive Director	\$2,500	<b>\$2,411</b>	2023
<a href="#">Theo Inc</a>	ND	\$226,676	Executive Director	\$54,718	<b>\$65,145</b>	2024
<a href="#">Regina Inc</a>	SC	\$227,382	Executive Di	\$45,000	<b>\$50,931</b>	2024
<a href="#">Human Systems Dynamics Institute</a>	MN	\$219,090	Executive Di	\$71,250	<b>\$78,636</b>	2023
<a href="#">Jandernoa Entrepreneurial Mentoring</a>	MI	\$227,525	Executive Di	\$132,515	<b>\$152,772</b>	2023
<a href="#">Christian Learning Center Inc</a>	MS	\$227,592	Executive Director	\$8,000	<b>\$9,952</b>	2023
<a href="#">Literacy New York-fulton Montgomery And Schoharie Counties Inc</a>	NY	\$218,644	Executive Director	\$50,000	<b>\$47,754</b>	2025
<a href="#">Everybody Wins Atlanta Inc</a>	GA	\$227,915	Executive Director	\$68,245	<b>\$76,643</b>	2023
<a href="#">Corsicana Artist And Writer</a>	TX	\$218,446	Executive Di	\$33,800	<b>\$37,764</b>	2023

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA cost of living and 2023 dollars. Click any organization to verify the figure on ProPublica.

## ■ Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to WA cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: [peerbasis.org/methodology](https://peerbasis.org/methodology).

## ■ Sample, role match & sensitivity

PEER COUNT    **324** organizations. Compensation range \$206–\$301,966; filing years 2021–2025.

SIZE BASIS     Matched on total revenue (\$223,267); for reference, expenses \$221,452 and assets \$66,097.

ROLE MATCH	Jana Mohr Lone, reported title " <i>Executive Dir.</i> ", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	26 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	11 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	54 <sup>th</sup>
Total compensation (D + F), as reported (no adjustments)	58 <sup>th</sup>
Reportable pay only (column D), adjusted	57 <sup>th</sup>
All sources (D + E + F), adjusted	49 <sup>th</sup>

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

### ● Rebuttable presumption of reasonableness · 26 CFR 53.4958-6

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

#### Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Jana Mohr Lone) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 324 similarly situated organizations (Same NTEE sector (B99), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$57,500 is reasonable (approximately the 54<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability

data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.